

### REMARKS

Claims 1-49 are pending in this application, with claims 1, 6, 10, 14, 19, 24, 44 and 47 being independent. Figs. 8A and 8B have been amended. No new matter has been introduced.

Applicant acknowledges with appreciation the Examiner's allowance of claims 1-13, 33 and 34.

Claims 14-18 and 44-49 have been rejected as being unpatentable over Fu in view of Sasaki and Lin.<sup>1</sup> With respect to claims 14-18, applicant again requests reconsideration and withdrawal of this rejection because neither Fu, Sasaki, Lin, nor any proper combination of the three describes or suggests a first interlayer insulating film having a smaller taper angle and over an insulating film and a gate electrode, and a second interlayer insulating film having a larger taper angle and over the first interlayer insulating film, as recited in claim 14. The rejection asserts that Lin's layers 16/18, which have a larger taper angle, correspond to the recited first interlayer insulating film, and that Lin's layers 20/22, which have a smaller taper angle, correspond to the recited second interlayer insulating film. However, in view of the amendments to claim 14, this cannot be the case, since claim 14 now requires the second interlayer insulating film to be formed over the first interlayer insulating film.

In the "Response to Arguments" section of the action, the Examiner asserts that Lin, in Figs. 6 and 7 and at col. 3, lines 20-22, shows four layers 16, 18, 20 and 22, and that it can clearly be seen "that layers 16/18 and 20/22 have first and second interlayer insulating films including a contact hole formed such that a taper angle "Beta" of an inner surface of the second interlayer insulating film in the contact hole with respect to a major surface of the semiconductor layer is larger than a taper angle  $\alpha$  of an inner surface of the first interlayer insulating film in the contact hole with respect to the major surface of the semiconductor layer." However, this argument ignores the fact that Lin's layers 20/22, which have a smaller taper angle, are formed on Lin's layers 16/18, which have a larger taper angle. As such, Lin's layers 16/18 and 20/22,

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<sup>1</sup> Applicant notes that the substance of the rejections has not been revised to reflect the amendments that applicant has made to the claims. Applicant has attempted to respond to the rejections and the "Response to Arguments" section of the action. However, in the event that the Examiner chooses to maintain any of the present rejections, applicant requests that the Examiner update the Examiner's arguments to reflect the current claim language.

which are arranged such that the layers having the larger taper angle are under the layers having the smaller taper angles, cannot correspond to the first and second interlayer insulating films of claim 14, which are arranged such that the second interlayer insulating film having the larger taper angle is over the first interlayer insulating film having the smaller taper angle.

The Examiner also points to Lin at col. 2, lines 22-26, and col. 3, lines 20-25 and 40-65. However, these passages in no way correct the failure of Lin to describe or suggest this aspect of claim 14.

Accordingly, for at least these reasons, the rejection of claims 14-19 should be withdrawn.

Similarly to claim 14, each of independent claims 44 and 47 recites a first insulating film and a second insulating film over the first insulating film, with a first taper angle of the first insulating film in a first opening being smaller than a second taper angle of the second insulating film in a second opening. Accordingly, the rejection of these claims should be withdrawn for the reasons discussed above with respect to claim 14.

Claims 19-30 and 35-37 have been rejected as being unpatentable over Fu in view of Sasaki, Lin and Huang. Applicant again requests reconsideration and withdrawal of this rejection because Huang does not qualify as prior art with respect to the present application. Huang (U.S. Patent No. 6,157,064) issued from an application that was filed September 7, 1999, and claimed priority to an application that was filed on December 15, 1997. By contrast, the present application is a continuation of U.S. Application Serial No. 08/753,428, which was filed on November 25, 1996. Accordingly, since Huang is based on an application filed after the U.S. priority date of the present application, Huang does not qualify as prior art with respect to the present application. In the event that the Examiner chooses to maintain this rejection, applicant respectfully requests that the Examiner address the inapplicability of Huang in the next action.

Applicant submits that all claims are in condition for allowance.

The fees in the amount of \$300 for the one-month extension of time fee (\$120) and the information disclosure statement fee (\$180) are being paid concurrently herewith on the Electronic Filing System (EFS) by way of Deposit Account authorization. In the event that any additional fees are due, please apply any charges or credits to deposit account 06-1050.

Respectfully submitted,

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# **APPENDIX A (DRAWINGS)**